THE BOMBAY MOTOR VEHICLES TAX ACT, 1935 (BOM. XXXIV OF 1935).

G. N., R. D., No. 2544/39-III, dated 2nd May 1940 (B. G., Pt. I, p. 1490). S. 3 (1)

In exercise of the powers conferred by sub-section (*1*) of section 3 of the Bombay Motor Vehicles Tax Act, 1935 (Bom. XXXIV of 1935), and in supersession of Government Notification, in the Home Department, No. 6832/3, dated the 26th day of February 1936, the Government of Bombay is pleased to direct that with effect from the 2nd day of May 1940, a tax at the rates specified in column 2 of the schedule hereto annexed shall be levied in respect of the motor vehicles shown in column 1 thereof used or kept for use in the State.

Schedule.

Motor Vehicles.	Rate of tax.
1	2
	Rs.
A. Motor vehicles fitted solely with pneumatic tyres—	
I.—Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) not exceeding 8 cwt. in weight, unladen :—	
(*a*) Cycles not exceeding 200 lbs. in weight, unladen ..	18
(*b*) Cycles exceeding 200 lbs. in weight, unladen	24
(*c*) Tricycles	24
(*d*) Cycles or tricycles used for drawing a trailer or sidecar, in addition to above rates	3
II.—Motor vehicles not exceeding 5 cwt. in weight, unladen, adapted and used for invalids	5
III.—Motor vehicles (including tricycles) weighing more than 8 cwt. unladen used for the transport or haulage of goods or materials :—	
(*a*) Vehicles the registered laden weight of which does not exceed 30 cwt.	150
(*b*) Vehicles the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt.	240
(*c*) Vehicles the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt.	360
(*d*) Vehicles the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt.	440
(*e*) Vehicles the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt.	520
(*f*) Vehicles the registered laden weight of which exceeds 150 cwt.	520
(*g*) Additional tax payable in respect of such vehicles used for drawing trailers :—	
(1) for each trailer the registered laden weight of which does not exceed 40 cwt.	150
and	
(2) for each trailer the registered laden weight of which exceeds 40 cwt.	240

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer :

Provided further that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates.

Motor Vehicles.	Rate of tax.
1	2
	Rs.
IV.—Motor vehicles plying for hire and used for the transport of passengers :—	
(*a*) Vehicles licensed to carry in all not more than four persons (excluding the driver of the vehicle)	120
(*b*) Vehicles licensed to carry more than two persons (excluding the driver of the vehicle) for every additional person in excess of four persons which the vehicle is so licensed to carry ..	16

Provided that the rates for motor vehicles registered for use solely within municipal and cantonment limits shall be two-thirds of the aforesaid rates :

Provided further that the maximum annual tax in the case of motor vehicles registered for use solely within municipal and cantonment limits shall not exceed Rs. 333-6-0 and in other cases shall not exceed Rs. 500.

V.—Motor vehicles other than those liable to tax under the foregoing provisions of the schedule :—	
(*a*) Vehicles not exceeding 15 cwt. in weight, unladen ..	40
(*b*) Vehicles exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen	60
(*c*) Vehicles exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen	80
(*d*) Vehicles exceeding 45 cwt. in weight, unladen	110
(*e*) Additional tax payable in respect of such vehicles used for drawing trailers :—	
(1) for each trailer not exceeding 1 ton in weight, unladen ..	25
(2) for each trailer exceeding 1 ton in weight, unladen ..	50

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

B.	Motor vehicles other than those fitted solely with pneumatic tyres.	The rates shown in Class A *plus* 50 per centum.
C.	Motor vehicles visiting the State ..	The rates prescribed in the rules.
D.	Dealers in or manufacturers of motor vehicles— For a general licence—	
	(1) in respect of any seven or less number of motor vehicles.	300
	(2) in respect of any additional seven or less number of motor vehicles	300

S. 18 **G. N., H. D., No. 6122/4, dated 26th June 1944 (B. G., Pt. IV-B, p. 171).**

In exercise of the powers conferred by section 18 of the Bombay Motor Vehicles Tax Act, 1935 (Bom. XXXIV of 1935), the Government of Bombay is pleased to exempt a motor vehicle other than a transport vehicle from the payment of the tax payable under the said Act for the quarter in respect of which a corresponding tax on the vehicle has been paid in another State being a Part A State or Part C State.

G. N., R. D., No. 2544/39-III, dated 7th June 1940 (B. G., Pt. IV-A, p. 731).

S. 20. Bombay Motor Vehicles Tax Rules, 1940.

Amended by G. N., H. D., No. 2344/39-III, dated 21st September 1940.
Amended by G. N., H. D., No. 6882/3-XXIV(b), dated 2nd December 1941.
Amended by G. N., H. D., No. 5448/21, dated 18th July 1942.
Amended by G. N., R. D., No. 6832/3-XXIV(4), dated 24th April 1943.
Amended by G. N., H. D., No. 228/4, dated 31st December 1943.
Amended by G. N., H. D., No. 6832/3-XVII, dated 10th January 1944.
Amended by G. N., H. D., No. 6122/4, dated 2nd September 1947.
Amended by G. N., H. D., No. 1528/5, dated 25th May 1948.
Amended by G. N., H. D., No. 8845/5, dated 18th January 1950.

In exercise of the powers conferred by section 20 of the Bombay Motor Vehicles Tax Act, 1935 (Bom. XXXIV of 1935) and in supersession of the Bombay Motor Vehicles Tax Rules, 1936, published in Government Notification, Home Department, No. 6832/3, dated 19th March 1936, the Government of Bombay is pleased to make the following rules for carrying out the purposes of the said Act, namely :—

Bombay Motor Vehicles Tax Rules, 1940.

1. *Title and commencement.*—(1) These rules may be called the Bombay Motor Vehicles Tax Rules, 1940.

(2) They shall come into force on the 10th June 1940.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context—

(*a*) " Act " means the Bombay Motor Vehicles Tax Act, 1935 ;

(*b*) " Form " means a form appended to these rules ;

(*c*) " State " means the State of Bombay ;

(*d*) " Registered " means registered or deemed to be registered under the Motor Vehicles Act, 1939 ;

(*e*) " Registering Authority " means an authority empowered to register vehicles under the Motor Vehicles Act, 1939 ;

(*f*) " Section " means a section of the Act ;

(*g*) Words and expressions used but not defined in these rules shall have the meanings assigned to them in the Motor Vehicles Act, 1939, or in the Bombay Motor Vehicles Tax Act, 1935, or in the Bombay Motor Vehicles Rules, 1940.

3. *Assessment of rate of tax.*—When a motor vehicle is registered within the State the registering authority shall, after verifying the particulars furnished in the application for registration, determine the rate at which the vehicle is liable for the levy of the tax and make an endorsement in Form T on the said application and on the certificate of taxation to be issued on payment of the tax.

4. *Declaration.*—(1) The declaration under sub-section (*1*) of section 6 shall be in Form " AT ". It shall state—

(*a*) the registered number, if any, of the vehicle ;

(*b*) the period for which tax is to be paid in advance in respect of the vehicle ; and

(*c*) if the vehicle is one which would be liable to levy of the tax according to the rates specified in Article III or Article IV of Clause A in Schedule I of the Act, whether the vehicle is intended to be used—

(i) solely within Municipal and Cantonment limits, or

(ii) both within and without such limits.

(2) A fresh declaration shall be made every time the payment of the tax is to be made.

5. *Declaration—how to be delivered.*—The declaration under sub-section (*1*) of section 6 shall be delivered either in person or through an agent or sent by registered post to the registering authority within whose jurisdiction the vehicle is to be used or kept for use, together with the amount of tax due for the period specified in the declaration and the certificate of taxation, if any, issued in respect of the vehicle.

6. *Period within which declaration is to be made.*—The declaration under sub-section (*1*) of section 6 shall be delivered—

(i) in case of a motor vehicle which has been registered and in respect of which the tax has been paid before the date of the coming into force of these rules, within fifteen days from the date of the expiry of the period for which the tax has last been paid or, if the use of the vehicle was discontinued, within fifteen days after the vehicle is again brought into use, whichever is later, and

(ii) in case of any other vehicle, along with the application for registration.

7. *Additional declaration.*—The additional declaration under sub-section (*2*) of section 6 shall be in Form " BT " and shall state the alterations made to the vehicle. Such declaration shall be delivered, within fifteen days of the making of such alterations, to the registering authority within whose jurisdiction the vehicle is used or kept for use together with—

(*a*) the certificate of taxation of the vehicle ;

(*b*) the current tax token, if any, issued in respect of the vehicle ; and

(*c*) the amount of additional tax that appears to be due in consequence of the alterations made to the vehicle.

8. *Forms of declaration and additional declaration from whom to be obtained.*—The necessary forms of declaration and additional declaration to be made under section 6 may be obtained from the registering authority or from any police station.

9. *Registering authority to satisfy itself that declaration or additional declaration is complete.*—The registering authority shall satisfy itself that every declaration or additional declaration delivered or sent to it is complete in all respects and that the proper amount of tax or additional tax, as the case may be, has been paid, and for this purpose, it may require the registered owner or the person having possession or control of the vehicle in respect of which the declaration or additional declaration is made, to produce the vehicle before itself or before an Inspector of Motor Vehicles. If the registering authority is satisfied that the correct amount of tax has been paid, it shall issue a token in Form " CT ".

10. *Payment—how to be made.*—The payment of the tax may be made to the registering authority in cash or by cheque or money order or into a Government treasury :

Provided that—

(*a*) if the amount is sent by post, it shall not be sent except by cheque or by money order ;

(*b*) no cheque other than one drawn on a bank which has a clearing account with the Reserve Bank of India shall be accepted by the registering authority in the City of Bombay ;

(*c*) no cheque other than one drawn on a bank which has a clearing account with the branch of the Imperial Bank of India at the place in which the office of the registering authority is situate shall be accepted by a registering authority in any place outside the City of Bombay ;

(*d*) no cheque not drawn in the name of the registering authority shall be accepted ;

(*e*) no money order shall be accepted by the registering authority unless it is addressed to such registering authority and gives the necessary particulars such as the number of the motor vehicle, the period for which the tax is proposed to be paid and the amount of the tax remitted ; and

(*f*) when payment is made into a Government treasury the duplicate of the chalan shall be sent to the registering authority.

11. *Vehicles exempted from tax under section 18.*—(1) Any person claiming exemption from the payment of the tax under any notification issued under section 18 in respect of any vehicle shall communicate the registered number of such vehicle to the registering authority within whose jurisdiction such vehicle is used or kept for use together with such other particulars as that authority may require and apply for a token showing that the vehicle is exempted from the payment of the tax.

(2) If the registering authority is satisfied that the vehicle is exempted from payment of tax it shall issue a token in Form " CT " with the word " Exempted " written on it in the space opposite the entry " class ". Such token shall be valid for the period specified in it.

(3) The application under sub-rule (1) shall be made within fifteen days of the entry of such vehicle into the State or within fifteen days of the expiry of the period of the token, if any, last issued in respect of such vehicle.

12. *Application for refund under section 5.*—(1) Any person claiming a refund under section 5 or on the ground that he has paid more tax than is due from him shall submit an application in Form " DT " to the registering authority within whose jurisdiction the vehicle is used or kept for use stating the grounds on which the refund is claimed.

(2) Every such application shall be accompanied by the certificate of taxation and the current tax token issued in respect of such vehicle.

13. *Certificate of refund.*—If on receipt of an application under rule 12 the registering authority, after making such enquiry, if any, as it deems fit, is satisfied that a refund is admissible it shall calculate the amount of refund due, issue to the applicant a certificate in Form " ET " and return to the applicant the certificate of taxation after making entries thereon of any refund admitted together with a fresh tax token if the tax on the vehicle is levied at a rate different from that at which it was originally levied. If the rate of tax is not altered, the original token shall be returned to the applicant.

14. *Payment of refund.*—Any person to whom a certificate in Form " ET " has been issued shall on presentation of the certificate at the local Government Treasury within fifteen days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the registering authority be entitled to the payment of the sum mentioned therein.

15. *Register of refunds.*—The registering authority shall maintain a register of refunds of the tax and every amount for which a certificate in Form " ET " has been issued shall be entered in such register. If the registering authority issuing the certificate of refund is not the authority in whose custody the records of the vehicle are maintained, it shall communicate the particulars of the refund to such other authority.

16. *Power to stop vehicle.*—Any police officer in uniform of and above the rank of a constable may exercise the powers mentioned in section 8.

17. *Composition of offences.*—When any person is accused of an offence under section 10, the registering authority in whose jurisdiction the alleged offence has been committed or any Inspector of Motor Vehicles authorised by such registering authority in writing in this behalf shall inform such person by notice in writing that it shall be lawful for him under sub-section (*2*) of section 10, to pay as penalty by way of composition for the offence with which he is accused, within seven days from the date of such notice either :—

(A) a sum determined in accordance with the following provisions, viz. :—

(*a*) if the offence falls under clause (*a*) of sub-section (*1*) of section 10, the penalty shall be, for each month or part of the month for which the tax was due and has not been paid, a sum equivalent to the following amount :—

(i) if the offence is reported voluntarily by or on behalf of the accused 1/16th, and

(ii) if the offence is not reported voluntarily by or on behalf of the accused 1/8th,

of the amount of the tax payable by the accused for a period of 12 months ;

(*b*) if the offence falls under clause (*b*) of sub-section (*1*) of section 10, the penalty shall be 1/10th of the amount of the tax for a period of 12 months or additional tax payable by the accused ;

(*c*) the sum payable as penalty shall be double the amount prescribed in clause (*a*) or (*b*) if the accused has been previously convicted under sub-section (*1*) of section 10, or has previously paid under sub-section (*2*) of section 10 penalty by way of composition for a similar offence or

(B) such smaller sum as the registering authority may in any case determine.

18. *Record of penalties to be maintained.*—Every registering authority shall maintain a record of all sums payable as penalties and of all recoveries made under rule 17.

19. *Declaration to be submitted in respect of motor vehicles, brought temporarily into the State.*—Any person—

(*a*) who brings a motor vehicle temporarily into the State and keeps it for use therein, or

(*b*) who, although he keeps a vehicle outside the State, ordinarily uses such vehicle in the State,

shall within seven days of the entry of the vehicle into the State or of the commencement of such use, as the case may be, deliver or cause to be delivered to the nearest registering authority a declaration in Form "FT".

20. *Thirty days' exemption from tax allowed in certain cases to vehicles other than transport vehicles.*—Any person bringing into the State a motor vehicle other than a transport vehicle and using it or keeping it for use therein for a period not exceeding thirty consecutive days in any one financial year shall be exempt from the payment of the tax :

Provided that if he so uses or keeps for use or intends to so use or keep for use the vehicle for a period exceeding thirty consecutive days he shall be liable forthwith to pay the tax for the whole of the period for which the vehicle is or is intended to be used or kept for use in the State ;

Provided further that this exemption shall not be granted more than once in any financial year.

20-A. *Exemption from tax not to be allowed in certain cases to vehicles other than transport vehicles.*—Notwithstanding anything contained in rule 20, if at any time, the State Government is satisfied that Motor Vehicles other than transport vehicles registered and taxed in the State of Bombay are not allowed exemption from payment of similar tax by any other State, or French or Portuguese Settlement, the State Government may, by notification in the Official Gazette, declare that Motor Vehicles other than transport vehicles registered and taxed in such State or Settlement shall not be eligible for the exemption under the said rule 20.

21. *Tax to be paid if a vehicle brought into the State is temporarily used for a period exceeding thirty days.*—If a motor vehicle other than a transport vehicle is brought into the State and is to be kept for temporary use therein for a period exceeding thirty consecutive days or if such a vehicle kept outside the State is to be used therein over a period exceeding thirty consecutive days, the owner or person in charge of such vehicle shall pay to the nearest registering authority, within seven days of the commencement of such use, the amount of tax due for the number of months the vehicle is to be used as computed in the table in the First Schedule to these rules.

21A. [*Deleted.*]

22. *Transport vehicles not entitled to exemption from tax.*—If a transport vehicle is brought for temporary use into the State, the tax shall be leviable for the whole of the period for which it is used or kept for use in the State. The amount of the tax due shall be as computed in the table in the First Schedule to these rules and shall be paid to the nearest registering authority by the owner or the person in charge of such vehicle within seven days of the entry of the vehicle into the State or on demand by the registering authority or any officer authorised by it in this behalf, whichever is earlier.

Note.—For the purpose of rules 21 and 22—

(i) part of a calendar month shall be considered as one month, and

(ii) the period for which tax is to be paid need not necessarily expire at the end of a quarter.

23. *Issue of token in case of vehicles brought for temporary use in the State.*—When the registering authority on receipt of a declaration in Form " FT " is satisfied that the vehicle in respect of which such declaration is made is exempt from the payment of the tax under rule 20 or that the amount of tax due in respect of such vehicle under rule 20 or 21 as the case may be, has been paid, it shall furnish the person making the declaration with a token in Form " GT ". If the vehicle is exempt from the payment of the tax, the word " Free " should be written on the token in the space opposite the entry " Tax paid ".

24. *Registering authority to decide whether a vehicle is or is not used temporarily.*—The registering authority shall whenever necessary determine whether the use of any vehicle brought into, the State is or is not temporary.

25. *Token.*—(1) A token issued under these rules in respect of any vehicle shall be attached to and carried on the vehicle at all times when the vehicle is in use in any public place. The token shall be enclosed in a holder in accordance with the specification set out in the Third Schedule to these rules.

(2) The token shall be carried—

(i) in the case of motor cycles, motor cycles with side cars, motor tricycles and motor scooters, in a conspicuous position on the left side of the vehicle, and

(ii) in the case of motor vehicles on the left side of the vehicle and not less than 2 feet 6 inches nor more than 6 feet 6 inches from the ground level between two parallel lines, the first drawn vertically through the rear most part of the driving seat and the second drawn 6 inches in front of the base of the front glass wind-screen where fitted, or where no such wind-screen is fitted, through a point 4 feet forward of the first line :

Provided that in the case of a vehicle fitted with a front glass wind-screen extending across the vehicle the token shall be carried facing forwards on the left lower corner of the glass of the wind-screen so as to be visible through the glass.

(3) The token shall be placed and carried on the vehicle so as to be clearly visible at all times by day-light to a person standing near the left side of the vehicle whether such vehicle is moving or stationary.

26. *Arrears of tax may be claimed.*—When the period for which the tax due in respect of any vehicle has been paid has expired, any further declaration is submitted on any date later than fifteen days from the date of the expiry of such period, the owner or person in charge of such vehicle shall be liable to pay the arrears of tax from such date unless such owner or person—

(*a*) has immediately before the date of the expiry of such period intimated to the registering authority that the vehicle shall not be used after the expiry of such period, or

(*b*) proves to the satisfaction of the registering authority, whose decision shall be final, that the motor vehicle was not used during the whole of the period for which the tax was not paid :

Provided that in case the owner intimates the registering authority that the vehicle shall not be used after the expiry of the period for which the tax has been paid, he shall notify the place where the vehicle will be kept and shall not remove it from such place without the prior permission of the registering authority.

27. *Alteration, etc., of tax token.*—(1) No person shall alter, deface, mutilate or add anything to a token issued under these rules or exhibit it on a vehicle other than the vehicle for which such token has been issued.

(2) If a token is lost, destroyed, defaced or altered or has become illegible, the person to whom such token has been issued shall immediately report the fact to the registering authority and obtain a duplicate from it on payment of a fee of Re. 1.

If the original token reported to be lost is subsequently found, it shall be surrendered without delay to the registering authority.

28. *Fraction of an anna to be counted as an anna.*—For the purpose of calculating the amount of the tax or penalty payable by, or the amount of refund due to, any person under the Act, a fraction of an anna shall be counted as one anna.

29. *Register of receipts of tax.*—The registering authority shall maintain a register of receipts of the tax.

30. *Notice of place and time of business.*—The registering authority may give public notice of the places at which, the date on which and the hours between which payment of the tax may be made and applications made and heard under the Act.

31. *Appeals under section 19-A.*—(1) Any person aggrieved by any order of a registering authority made under the Act may, within a period of thirty days from the date on which such order was made, appeal to the Provincial Transport Officer.

(2) An appeal under sub-rule (1) shall be preferred in duplicate in the form of a memorandum setting forth concisely the grounds of objection to the order appealed against and shall be accompanied by a certified copy of that order.

32. *Procedure on appeals.*—When an appeal is presented under rule 31, the Provincial Transport Officer shall give an intimation thereof to the registering authority, and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as he deems fit, either confirm, modify or set aside the order of the registering authority.

33. *Supply of copies.*—The Provincial Transport Officer or the registering authority concerned against whose order an appeal has been preferred under rule 31 may give to any person interested in the appeal copies of the memorandum of appeal and of any documents produced therewith on payment of a fee of two rupees per copy of each document.

FIRST

(Rule

Class.	Type.	1 month.	2 months.	3 months.	4 months.	5 months.
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
I	(*a*) Motor cycle not exceeding 200 lbs. weight unladen.	2 0	3 8	5 0	7 0	8 8
	(*b*) Motor cycle exceeding 200 lbs. weight unladen.	2 8	4 8	6 8	9 0	11 0
	(*c*) Motor tricycle ..	2 8	4 8	6 8	9 0	11 0
	(*d*) Additional for side car or trailer.	0 8	1 0	1 0	1 8	1 8
II	Motor vehicle for invalids unladen weight not exceeding 5 cwt.	0 8	1 0	1 8	2 0	2 8
III	Goods vehicles—					
	(*a*) the registered laden weight of which does not exceed 30 cwt.	15 0	27 8	40 0	55 0	67 8
	(*b*) the registered laden weight of which exceeds 30 cwt. but does not exceed 60 cwt.	24 0	44 0	64 0	87 8	107 8
	(*c*) the registered laden weight of which exceeds 60 cwt. but does not exceed 90 cwt.	36 0	66 0	96 0	131 8	161 8
	(*d*) the registered laden weight of which exceeds 90 cwt. but does not exceed 120 cwt.	44 0	80 8	117 0	160 8	197 8
	(*e*) the registered laden weight of which exceeds 120 cwt. but does not exceed 150 cwt.	51 8	95 0	138 8	190 0	233 0
	(*f*) the registered laden weight exceeds 150 cwt.	51 8	95 0	138 8	190 0	233 0
	(*g*) (*i*) additional for each trailer the registered laden weight of which does not exceed 40 cwt.	15 0	27 8	40 0	55 0	67 8
	(*ii*) additional for each trailer the registered laden weight of which exceeds 40 cwt.	24 0	44 0	64 0	87 8	107 8
IV	Motor vehicles plying for passenger hire—					
	4 passengers ..	12 0	22 0	32 0	44 0	54 0
	5 do. ..	13 8	25 0	36 8	50 0	61 0
	6 do. ..	15 8	28 0	40 8	55 8	68 8
	7 do. ..	17 0	31 0	45 0	61 8	75 8
	8 do. ..	18 8	34 0	49 0	67 8	82 8
	9 do. ..	20 0	36 8	53 8	73 0	90 0
	10 do. ..	21 8	39 8	57 8	79 0	97 0
	11 do. ..	23 0	42 8	62 0	85 0	104 0
	12 do. ..	25 0	45 8	66 0	90 8	111 0

SCHEDULE.

21.)

6 months.	7 months.	8 months.	9 months.	10 months.	11 months.	12 months.
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
10 0	11 8	13 0	14 8	16 8	18 0	18 0
13 0	15 8	17 8	19 8	21 8	23 8	24 0
13 0	15 8	17 8	19 8	21 8	23 8	24 0
2 0	2 0	2 8	2 8	3 0	3 0	3 0
3 0	3 8	4 0	4 8	5 0	5 0	5 0
80 0	95 0	107 8	120 0	134 8	147 0	150 0
127 8	151 8	171 8	191 8	215 0	235 0	240 0
191 8	227 0	257 0	287 0	322 8	352 8	360 0
234 0	277 8	314 0	351 0	394 8	431 0	440 0
276 8	328 0	371 8	441 8	466 0	509 8	520 0
276 8	328 0	371 8	414 8	466 0	509 8	520 0
80 0	95 0	107 8	120 0	134 8	147 0	150 0
127 8	151 8	171 8	191 8	215 0	235 0	240 0
64 0	75 8	85 8	96 0	107 8	117 8	120 0
72 8	86 0	97 8	108 8	122 0	133 8	136 0
81 0	96 0	108 8	121 8	136 8	149 0	152 0
89 8	106 0	120 0	134 0	150 8	164 8	168 0
98 0	116 0	131 8	147 0	165 0	180 8	184 0
106 8	126 8	143 0	159 8	179 8	196 0	200 0
115 0	136 8	154 8	172 8	193 8	211 8	216 0
123 8	146 8	166 0	185 0	208 0	227 8	232 0
132 0	156 8	177 0	198 0	222 8	243 0	248 0

Class.	Type.	1 month.	2 months	3 months.	4 months.	5 months.
		Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
IV—*contd.*	Motor vehicles plying for passenger hire—					
	13 passengers ..	26 8	48 8	70 8	96 8	118 8
	14 do. ..	28 0	51 8	74 8	102 8	125 8
	15 do. ..	29 8	54 0	79 0	108 0	133 0
	16 do. ..	31 0	57 0	83 0	114 0	140 0
	17 do. ..	32 8	60 0	37 8	120 0	147 0
	18 do. ..	34 8	63 0	91 8	125 8	154 8
	19 do. ..	36 0	66 0	96 0	131 8	161 8
	20 do. ..	37 8	69 0	100 0	137 8	168 8
	21 do. ..	39 0	71 8	104 8	143 0	176 0
	22 do. ..	40 8	74 8	108 8	149 0	183 0
	23 do. ..	42 0	77 8	113 0	155 0	190 0
	24 do. ..	44 0	80 8	117 0	160 8	197 8
	25 do. ..	45 8	83 8	121 8	166 8	204 8
	26 do. ..	47 0	86 8	125 8	172 8	211 8
	27 do. ..	48 8	89 0	130 0	178 0	219 0
	28 do. and over ..	49 8	91 8	133 0	182 8	224 0
V	Other motor vehicles—					
	(*a*) not exceeding 15 cwt.. in weight, unladen.	4 0	7 8	11 0	15 0	18 0
	(*b*) exceeding 15 cwt. but not exceeding 30 cwt. in weight, unladen.	6 0	11 0	16 0	22 0	27 0
	(*c*) exceeding 30 cwt. but not exceeding 45 cwt. in weight, unladen.	8 0	15 0	21 8	29 8	36 0
	(*d*) exceeding 45 cwt. in weight, unladen.	11 0	20 8	29 8	40 8	49 8
	(*e*) (*i*) additional for each trailer not exceeding 1 ton in weight, unladen.	2 8	5 0	7 0	9 8	11 8
	(*ii*) additional for each trailer exceeding 1 ton in weight, unladen.	5 0	9 8	13 8	18 8	22 8

Note.—1. In the case of motor vehicles fitted with solid tyres, 50 per cent. should be added
2. In the case of motor vehicles included in classes III and IV above which are to be
3. Tax can only be paid for a period ending on 30th June, 30th September, 31st or first quarter thereof payment may be made at any time in March, but this which is registered in May can pay tax for 2, 5, 8 or 11 months and a motor a period beyond the 31st March next following.

6 months.	7 months.	8 months.	9 months.	10 months.	11 months.	12 months.
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
140 8	166 8	188 8	210 8	236 8	258 8	264 0
149 0	176 8	200 0	223 8	251 0	274 8	280 0
157 8	187 0	211 8	236 0	265 8	290 0	296 0
166 0	197 0	223 0	249 0	279 8	305 8	312 0
174 8	207 0	234 8	261 8	294 0	321 8	328 0
183 0	217 0	245 8	274 8	308 8	337 0	344 0
191 8	227 0	257 0	287 0	322 8	352 8	360 0
200 0	237 0	268 8	300 0	337 0	368 8	376 0
208 8	247 8	280 0	312 8	351 8	384 0	392 0
217 0	257 8	291 8	325 8	365 8	399 8	408 0
225 8	267 8	303 0	338 0	380 0	415 8	424 0
234 0	277 8	314 0	351 0	394 8	431 0	440 0
242 8	287 8	325 8	363 8	408 8	446 8	456 0
251 0	297 8	337 0	376 8	423 0	462 8	472 0
259 8	308 0	348 8	389 0	437 8	478 0	488 0
266 0	315 8	357 0	398 8	448 0	490 0	500 0
21 8	25 8	28 8	32 0	36 0	39 8	40 0
32 0	38 0	43 0	48 0	54 0	59 0	60 0
42 8	50 8	57 8	64 0	72 0	78 8	80 0
58 8	69 8	78 8	88 0	99 0	108 0	110 0
13 8	16 0	18 0	20 0	22 8	24 8	25 0
27 0	31 8	36 0	40 0	45 0	49 0	50 0

to the above figures.

used solely within Municipal and Cantonment limits, two-thirds of the tax only should be sent.

December and 31st March of the current financial year provided that for the ensuing financial year will not cover, nor permit use of motor vehicle before April 1st. For example, a motor vehicle vehicle registered in December can pay for 1 or 4 months. No tax can be paid in any year for

SECOND SCHEDULE—[*Deleted.*]

THIRD SCHEDULE.

(Rule 25.)

SPECIFICATION OF HOLDER FOR TAX TOKEN.

(1) The holder shall be made of metal in such manner as to make it weather proof. It shall be circular and shall conform to the following specifications :—

Card Tray.—The tax token shall fit neatly into a sheet metal tray of suitable thickness, having a turned up edge of sufficient depth to hold the token and a stout cover glass.

Ring Cover.—There shall be a circular ring of sheet metal shaped to fit down closely on the tray and adapted for fixing by screws, bolts or otherwise, to the vehicle in the prescribed position. A rubber ring shall be provided so as to fit in between the metal ring, the cover glass and the tray in such manner that the whole token carrier shall be weather proof.

Dimensions.—The aperture within the ring cover shall clearly exhibit the whole of the token and shall have a diameter of 2 11/16 inches.

(2) In cases in which the token is enclosed in a holder which is weather proof and is carried on the front glass windscreen of the vehicle, the holder need not be of metal with a clear glass front.

FORM "T".

(Rule 3.)

Motor Vehicle No. is liable to tax under Article Clause of Schedule I to the Act.

Annual Rate of Tax..... Rs.

Quarterly Rate of Tax..... Rs.

Date.

Registering Authority.

FORM "AT".

Form of Declaration to be made in respect of a Motor Vehicle used or kept for use in the State.

(Section 6 (*1*) and Rule 4.)

I desire to pay in respect of motor vehicle No. the tax due up to

*30th June
30th September
31st December
31st March

of the current financial year and tender Rs. by

*cash
cheque
money order
treasury chalan

being the tax due for that period.

(*a*) I intend to use the vehicle solely in Municipal and Cantonment limits.

*

(*b*) I intend to use the vehicle both within and without Municipal and Cantonment limits.

Date.

Signature.

* Strike out whichever is inapplicable.

Note 1.—This form should be attached to the form of application for registration (Form E of Motor Vehicles Act, 1939) when the tax is to be paid for the first time and should be submitted separately at the time of each subsequent payment of the tax.

Note 2.—Under section 10 of the Bombay Motor Vehicles Tax Act, 1935, the delivery of a declaration by any person wherein the particulars required by or under the Act are not fully and truly stated render such person liable to a fine which may, on first conviction, extend to a sum equal to the total amount of the annual tax payable in respect of the vehicle and in the event of such person having been previously convicted of an offence under the said section to twice the sum aforesaid. Failure to deliver a declaration duly filled in on or before the proper date renders the person concerned liable on a first conviction to a fine up to Rs. 100, and for each subsequent conviction, to a fine up to Rs. 200.

Certified that the abovementioned vehicle is liable to tax under Article Clause of Schedule I and that Rs. is due for the period from to

Date.

Signature.

Registering Authority.

The tax of Rs. mentioned above has been duly received by me, *vide* receipt No. dated

Signature.

Cashier.

Tax token No. to expire on has been issued to-day.

Signature.

Registering Authority.

FORM "BT".

DECLARATION OF ALTERATIONS TO A MOTOR VEHICLE.

(Sections 6 (2) and 7 and Rule 7.)

I residing at hereby declare that I have on made the following alterations in my motor vehicle bearing registered No. thereby making it liable to a higher rate of tax under the Bombay Motor Vehicles Tax Act, 1935. The tax token granted in respect of the motor vehicle No. is hereby surrendered.

I tender Rs. in payment of the additional tax due up to

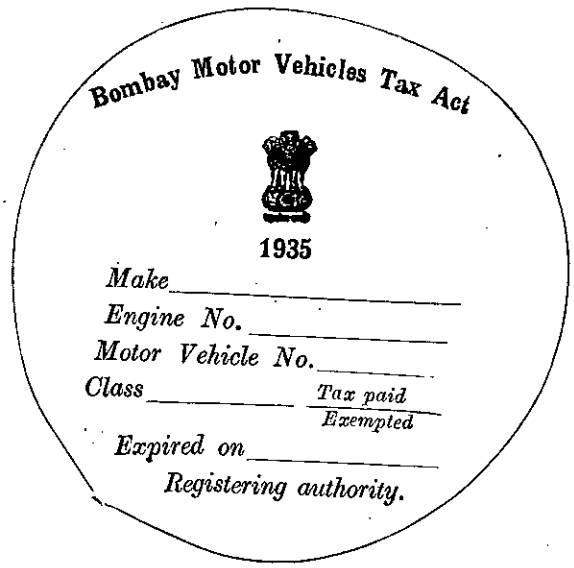
I also forward herewith the certificate of taxation in respect of the motor vehicle.

Description of Alterations.

Date. Signature.

FORM "CT".

(*See* Rule 9.)



FORM "DT".

APPLICATION FOR REFUND OF TAX.

(Section 5 and Rule 12.)

I residing at owner of motor vehicle registered No. , having paid the tax on the said vehicle for the period to hereby claim a refund of the tax on the following grounds :—

(1) That the tax token in respect of motor vehicle bearing registered No. was surrendered on together with the certificate of taxation for endorsement.

(2) That the registration of motor vehicle No. was refused on .

(3) That motor vehicle No. is subject to a lower rate of tax.

(4) That I have paid more tax than is due from me.

Satisfactory proof of my claim is attached herewith.

Date. Applicant.

Note.—Strike out any clause which is not applicable.

FORM "ET".

(Section 5 and Rule 13.)

(Payable within 15 days from the date of issue or any subsequent renewal.)

FORM OF ORDER FOR REFUNDS.

To

The Treasury Officer,

The Secretary and Treasurer, Imperial Bank of India.

The Manager, the Reserve Bank of India, Bombay.

I registering authority hereby certify that

*Mr. having paid on

the amount of Rs. as tax on the motor vehicle† bearing

registered number for is entitled to

a refund of Rs. on account of reasons mentioned at item

No. of the following items :—

[Under Rupees

(1) That the tax token of his motor vehicle No. has been surrendered.

(2) That he has been refused registration of his motor vehicle [under the provisions of section 5 (*3*) of the Bombay Motor Vehicles Tax Act, 1935.]

(3) That his motor vehicle No. is liable to tax at a lower rate.

(4) That he has paid more tax than is due from him.

A note of refund has been made on the original document.

Please pay to Mr. rupees

(words and figures) on account of the above refund.

Date

Signature of Registering Authority.

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* Full particulars and permanent address of the person who has paid tax should be inserted.

† A brief description of the motor vehicle should be inserted, if it has not been registered.

FORM "FT".

FORM OF DECLARATION FOR MOTOR VEHICLES BROUGHT TEMPORARILY INTO THE STATE.

(*See* Rule 19.)

I hereby declare that I have brought the undermentioned motor vehicle into the State of Bombay on and that I intend to keep it in the State up to for use

(*a*) solely in Municipal and Cantonment limits

* (*b*) both within and without Municipal and Cantonment limits.

(1) Description of the motor vehicle—

(2) Registered number—

(3) Maker's name—

(4) Type of vehicle—

(5) Number of chassis—

(6) Number on engine—

(7) Unladen weight—

(8) Seating capacity if plying for hire—

(9) Registered laden weight (if a goods vehicle)—

(10) (*a*) Date on which the motor vehicle was last brought into

and

(*b*) Date on which it was last removed from the State of Bombay—

(11) Signature of the declarant—

(12) Permanent postal address—

(13) Temporary postal address in the State of Bombay—

Date

Signature of the declarant.

Tax token No. expiring on has been issued by me after recovering Rs. being the tax due.

Date

Registering Authority.

* Strike out whichever is inapplicable.

FORM "GT".

(*See* rule 23.)